IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.38 of 1995
Date of decision: 26.10.2006

The Commissioner of Income Tax Jalandhar.

---Applicant

Vs.

M/s Jagan Nath Din Dayal Fazilka.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: Dr. N.L. Sharda, Advocate
for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 18.08.1992 in I.T.A. No.830/ASR/1987 in respect of assessment year 1984-85:-

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in holding that if the payment of Central Sales-tax had been made before the due date prescribed under the enactment under which these were required to be made, then no addition u/s 43B of Rs.3,40,973/- was warranted?"

We find that the issue is covered against the revenue and in favour of the assessee by the judgment of Hon'ble Supreme Court in ***Allied Motors (P) Limited v. Commissioner of Income Tax*** 1997 (224) ITR 677.

Following the above judgment of the Hon'ble Supreme Court, we have decided the issue against the revenue and in favour of the assessee vide our order dated 5.9.2006 in ITR No.94 of 1996, ***The Commissioner of Income tax (C), Ludhiana v. M/s Avery Cycle Inds. Pvt. Limited, Ludhiana.***.

Accordingly, the question is answered against the revenue and in favour of the assessee.

(ADARSH KUMAR GOEL)
JUDGE

October 26, 2006
ashwani

(RAJESH BINDAL)
JUDGE